

EXHIBIT E: Friends and business letters E.1-E.17

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March 19, 2012

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas Street
White Plains, NY 10601

Dear Judge Seibel:

My name is Joe Simone and, I have known Nick Spano both personally and professionally for about 25 years. I am originally from Mt. Vernon, NY and Nick is originally from Yonkers, NY. I have known his family from when they were involved in the Fuel Oil business years ago.

Nick is the oldest of 16 children. From a very early age, he felt that he had to take on more of the "father role" due to how many children there were in his family. I believe that when he started to take on such responsibilities at a young age, they really carried and blossomed throughout his career.

Nick has championed causes to help others to create a better quality of life with everyone that he has associated with.

Nick developed a true compassion for people with Mental Health and Developmental Disabilities as he served as Chairman of the Mental Health Committee. Nick also served as a member of every influential committee in the Senate including Rules, Finance, Education, Health, Transportation, and Racing, Gaming and Wagering.

Nick, being the father of two children, Christina and Leonard, has always been a strong advocate for children. Nick has introduced bills that were adopted by both Houses and signed into law by the Governor. He spearheaded the passage of a bill pushing the tracking and reporting of Child Abuse and always has been sensitive to bills targeting Drug Dealers who used children to push drugs in and on school grounds.

Nick has produced results for business, labor, taxes and the economy, and has dealt with a number of transportation issues. He has aided in protecting our residents from crime, dealt with education, women's health issues and stem cell research.

V I S I O N A R Y D E V E L O P M E N T

COMMERCIAL
DEVELOPMENT

HEALTHCARE
DEVELOPMENT

INDUSTRIAL
DEVELOPMENT

RETAIL
DEVELOPMENT

RESIDENTIAL
DEVELOPMENT



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With all of his accomplishments while he was in office, to me, the most important and best qualities in Nick is his friendship and his willingness to help and to be there for people. Whether it be a friend, an acquaintance or someone he just met. He always likes to see people get ahead in life and he will help them whenever and however he can. Whenever I have needed Nick as a friend he has always been there for me, never letting me down. I am aware that Mr. Spano has pleaded guilty to a tax related charge. In spite of this, he is a good person, and I genuinely feel he should receive leniency.

Sincerely,

A handwritten signature in dark ink, appearing to read "Joseph Simone", is written over a horizontal line.

Joseph Simone

V I S I O N A R Y D E V E L O P M E N T

COMMERCIAL DEVELOPMENT	HEALTHCARE DEVELOPMENT	INDUSTRIAL DEVELOPMENT	RETAIL DEVELOPMENT	RESIDENTIAL DEVELOPMENT
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Ms. Patricia A. Carris
14 Gordon Street
Yonkers, New York 10701
March 15, 2012

Honorable Judge Catherine Seibel
U.S. Southern District of New York
300 Quarropas Street
White Plains, New York 10601

Honorable Judge Seibel;

I am writing this letter to request leniency in the sentencing of Nicholas Spano. I feel that his demeanor as a politician in public office and all the good that he has accomplished throughout his career should be taken into consideration on all levels. His respect for all his constituents has been evident in every political action he has undertaken.

I have been a family friend of the Spanos for more than 20 years and have interacted with them in all types of functions on a personal level. I have only the highest respect for the family unit and their values that they have consistently upheld throughout all situations and which they have passed on to their children and grandchildren.

On a professional level, as a teacher in the Yonkers Public Schools, my students have benefited directly because of the financial assistance that has come to the City of Yonkers only because of the consistent and persistent efforts of Nicholas Spano. I have been an educator for the past 40 years, 22 of which have been in Yonkers, and I have seen many politicians come and go. In my opinion, the majority of them have had little or no interest in the students of Yonkers. This was never the case with Nicholas Spano. Many students in the City of Yonkers have benefited over the years because of the emphasis that he has placed on the education of all students in our schools.

It is on both a personal and professional level that I implore you to take into consideration not only the nature of the offense, but also all the constructive and beneficial actions for the sake of others that have been undertaken by Nicholas Spano over the years.

Thank you in advance for your consideration in this matter.

Sincerely,



Ms. Patricia A. Carris
Chairperson of the Dept. of Modern Languages
Yonkers International Baccalaureate High School
pcarris@yonkers.ypschools.org

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas Street
White Plains New York 10601

Dear Judge Seibel:

My name is Joseph V. Apicella and I have known Senator Spano for over 30 years. Our families knew one another growing up in the Park Hill section of the City of Yonkers. We saw each other at civic events sponsored by the Columbus Day Celebration, the Congress of Italian American Organizations, Memorial Day Parades and political events as well.

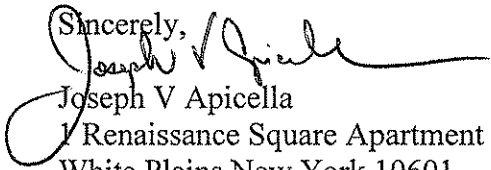
I was small businessman when I first met Nick in the early 80's and I am now a real-estate Appraiser\ Consultant in Westchester County.

Back then Nick was a hard working civil servant that was very active in the community he served as Assemblyman then Senator. He never hesitated to help the elderly with elder benefits or an immigrant family with immigration issues. He has truly done a lot of good for the community for many years and this singular first time offense cannot erase those kind deeds. As I most appreciated in the classic movie "It's a wonderful life "one persons life can touch so many and change the course of someone's destiny. This has been the story of Nick Spano. He chose to Chair the State Mental Health Committee when mental health issues were not necessarily viewed sympathetically. He advocated for the millions of New Yorkers that needed preventive psychotherapy and in- patient care and couldn't afford to pay for it. He was genuinely a hero to the mental health community, both doctors and patients alike. Who amongst us has not been touched by mental illness issues of one kind or the other?

Nick's instincts to help people came naturally. He never expected anything in return, nor did he ask for anything, including your vote. It is this selfless personality that I ask you considers when you evaluate his punishment.

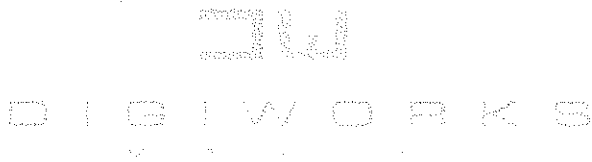
Judge Seibel, I do not know you, but you are surely a family person and you understand the struggles of today's families and daily life. This man was the oldest of 16 children with a tremendous burden to set an example and to be both brother and father to many of his siblings. I ask that you consider the public disgrace and financial burden this has and will cause Senator Spano and his family as punishment enough for the first time offense he has committed.

Sincerely,



Joseph V Apicella

1 Renaissance Square Apartment 23F
White Plains New York 10601



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March 16, 2012

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas Street
White Plains, NY 10601

Re: United States v Nicholas A. Spano

Dear Judge Seibel :

I have known Nick Spano for over 40 years. We first met back in the early 70's. Our fathers both owned businesses in south Yonkers. My dad had escaped communist oppression in our native Hungary in 1956 and immigrated to Yonkers. He came to America with only the clothes on his back, he worked hard and achieved the American dream of being the owner of a small business, the European Meat Center. During my summer college recesses I worked at my dad's store. One of my duties was to pick up ice from the Spano family's fuel and ice business. So I got to know the Spano family pretty well. Nick was also a customer at our store.

My father and all our neighbors knew and respected the Spano family. They were like us of an immigrant background and knew the meaning of hard work but more importantly lived by a code of honor and respect for others. My dad would often tell me that your word was your bond and your reputation is what mattered most in life. The reputation of Nick and his family was of a caring neighbor who was ready to help anyone in need. The Spano family was beloved by all. This considering they did not have it easy either by having to provide for their 16 children. Yet they were always the first to reach out to help to another family in need. This reputation in Yonkers is what led Nick into politics and public service.

I reconnected with Nick Spano many years later when he was now Senator Spano and I was in the television production business. The Senator's campaign retained us to produce its TV commercials. In doing background research for this project I interviewed many people who knew Senator Spano and I was amazed at the breadth and scope of this man's caring for those who had lost all hope. One woman in particular for the first time in my professional life had brought me to the brink of tears during an interview. Maria Ortiz was a mother of a handicapped child and lived in a three-floor walkup. She was forced to carry her 12-year-old son up three flights of stairs many times a day. Maria had reached out to many agencies, elected officials but nobody cared. It was only Senator Spano who came to her aid. I can't even describe the level of gratitude and sincerity of this mother, she cried as she told me her story. Nick Spano not only arranged for her to move into an elevator building but made sure this single mother was able to have everything she needed to care for her severely disabled child. Maria's story was only one of many I heard. It became quickly apparent to me the only thing that

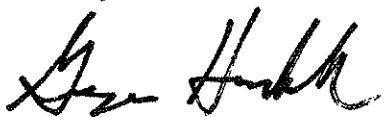
change about Nick Spano was now that he had Senator in front of his name. Nick was continuing the Spano family tradition of helping those in need with even greater ability now that he was a Senator. The most sacred possession to the Spano family is their name and reputation.

Needless to say, the publicity and the media sensationalism surrounding this plea has been devastating to Nick Spano and his very proud family. Nick's reputation and family name has suffered a terrible blow. This pain must be unimaginable to a man and a family who have lived a life of honor and in helping others. He will pay a very high price for this one wrongful act for the rest of his life.

I sincerely hope and pray that the court will take Nick Spano's lifetime of good work and the very painful emotional price already paid into consideration in sentencing.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "George Hudak". The signature is fluid and cursive, with the first name "George" and last name "Hudak" clearly distinguishable.

George N. Hudak

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas St.
White Plains, NY 10601

03/05/12

Dear Judge Seibel:

My name is Claudia Vitulli and I am a longtime friend of Nicholas Spano. When I say longtime, I mean ever since elementary school. We attended St. Peter's School in Yonkers together. He was a couple of years older than me.

My family and his family remained friends throughout the years. I am aware that Nick pleaded guilty to a tax-related charge and that does not alter my friendship with him at all.

Over the years of knowing Nick Spano, I have been in his company hundreds of times and have spoken to him more. He was always there for my family and I, whether it was a happy occasion or sad. I have been out to dinners, and family functions with Nick and his family. They always treat me as if I was their own blood and they could never do enough for someone.

Nick was always for the people and it showed in every seat he held politically. When he was a New York senator, he worked pretty dam hard for what he believed in. It was a very sad story in Yonkers when he did not win the Senate seat.

I work for the Yonkers Board of Education and ever since I started in 1996, we never experienced a layoff and money always came down from the state. Yes, he was a knight in shining armor and he did come riding in on his white horse every time there was a money problem in this city. That has yet to happen again and the City of Yonkers and the Board of Education have been in dire straits since then. It just seems to be getting worse every year.


In 1990, my dad, Anthony Mattiaccio suffered a stroke and needed rehabilitation after the hospital. The hospital wanted to send my father to Helen Hayes in Rockland County. There was no way my mom could have driven up there each day to visit him. We spoke to Nick and in a couple of days, my father was being transferred to Burke Rehabilitation Hospital.

As for my mother, Ann Mattiaccio, she almost passed away the same year my father did, 3 months later. She survived and we needed to put her in St. Joseph's Nursing home and again Nick came through and helped to get her in there. I will never forget how he is always there for people and now is a time for people to be there for him. He is one honorable man and he will always hold a special place in my heart.

I do believe that you should show leniency for both Nick and his family. Let him pay a fine and be done with it. Don't try to make an example of him because there are many other people in this city that can't

shine his shoes. Thank you for taking the time and reading this, and I do hope I have shined some light on Senator Spano, because in my heart he will always be New York State Senator Nick Spano.

Sincerely,

A handwritten signature in cursive script that reads "Claudia Vitulli". The signature is written in black ink and is positioned below the word "Sincerely,".

Claudia Vitulli

Perry M. Ochacher
66 Ramona Court
New Rochelle, NY 10804

March 12, 2012

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas Street
White Plains, NY 10601

Dear Judge Seibel:

For the past three years, I have worked for Senator Nick Spano as counsel to his lobbying firm, Empire Strategic Planning (ESP). In this capacity, I have interacted personally with Senator Spano on a regular basis and have come to know him well as both an employer and friend. I greatly enjoy working at ESP and appreciate the opportunity Senator Spano presented when he hired me in 2009.

I first approached Senator Spano in late 2008 about the possibility of working for his new lobbying firm. I knew Senator Spano at that point, but not well; I had previously worked in Albany as both a legislative staffer and lobbyist, but had never worked directly for him. But as far as I was concerned, his reputation preceded him: a long record of legislative accomplishments and a career dedicated to helping others, whether it was constituents, interest groups or worthy organizations seeking to further their cause. In particular, I was aware of all that Senator Spano had done over the years for the developmentally disabled community, and I particularly respected and admired his work for this often powerless constituency. His dedication to their cause told me something wonderful about him.

In the three years that I have been working at ESP, I have learned a great deal about the art of lobbying from Senator Spano and I have also been able to observe his character as a man. Aside from Senator Spano's obvious insights about the legislative process, I have seen countless acts of kindness and generosity on his part, whether that involved working for a client at little or no cost if he felt sympathy for their plight or circumstances, representing other public interest clients for free, or simply being supportive of a friend or colleague in need. I can also recall several circumstances where we agreed to represent an organization for a greatly reduced fee (despite my occasional protestations!) if Senator Spano was particularly moved by their cause or was sympathetic to their financial circumstances, often explaining to me, "It's just the right thing to do." Under identical circumstances, I know many -- if not most -- other lobbyists would not have behaved in a similar fashion.

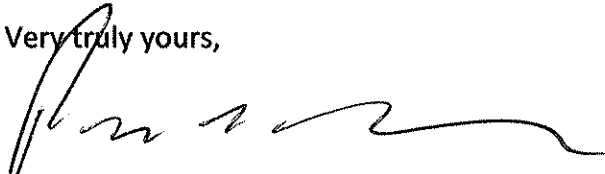
I have also been impressed with Senator Spano's basic decency and ethics as an employer. Either subtly or overtly, he has always instructed me to hold myself and our firm to

March 12, 2012
Honorable Cathy Seibel
United States District Judge
Page Two

the highest ethical standards, to avoid even the appearance of impropriety on any issue, to be forthright and candid with both clients, legislators and staff, and when presented with a tempting opportunity to work with an individual or organization that for some reason just didn't feel right on a gut level, to simply walk away.

Your honor, I ask that you consider these admirable qualities of Senator Spano's personality and character, and accordingly factor in an appropriate measure of leniency as you consider his sentence, for which I believe he has already paid dearly in terms of his reputation and legacy. Thank you for your time and consideration.

Very truly yours,



Perry M. Ochacher



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BARTLEY J. COSTELLO, III
E-MAIL: BCOSTELLO@HINMANSTRAUB.COM

March 12, 2012

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas Street
White Plains, NY 10601

Re: Nicholas Spano

Dear Judge Seibel:

I am a principal and shareholder of the Albany, New York law firm of Hinman Straub P.C. I have known Nicholas Spano since he was initially elected to the NYS Legislature.

Mr. Spano, from the inception of his time in Albany, struck me as passionate about his duties, his work ethic and his loyalty to those associated with him – as staff, constituents or those representing various interests before the Legislature. He was accessible, kept his word and skillfully carried out his work. No issue was too small for his attention. During this period I saw and spoke with him often, on a weekly basis, when he was in Albany.

Mr. Spano is the leader of a large family and proudly introduced me to many of his siblings. Perhaps due to that he was a mentor to many young men and women whom he hired, coached and guided from rookies to experienced and highly competent individuals. Some later became advisors to Governor George Pataki, some were transformed into private sector governmental relations specialists, many entered the private sector and have become successful lawyers, community leaders and those who conduct meaningful businesses. All are better individuals from their early associations with the Senator.

The Senator always had an appreciation for his constituents. In particular, he was an early advocate of the environment and sought to involve, initially, the children in his district and then statewide in an event "Imagreenation", whereby they would produce work for public display in Albany demonstrating their ideas on improving their environment. It was catchy, effective and has resulted in those young people today pursuing careers in clean energy, water and air. His shadow has a long and positive cast!

I am aware that Mr. Spano has pled guilty to a tax-related charge.

I also expect that this has been a very difficult lesson in Mr. Spano's life and that it has had a significant impact on him. I know you will consider the benefits of this on Mr. Spano in imposing your sentence.

Very truly yours,


Bartley J. Costello, III
BJC:fmb

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March 30, 2012

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas St.
White Plains, NY 10601

Dear Judge Seibel:

I am a practicing attorney in Yonkers admitted to the NYS Bar in 1970. I have known Nicolas Spano and his family for more than 35 years. In my early practice, I was employed by a firm that represented Mr. Spano's paternal grandparents in their business of coal and oil delivery. I did some of the legal work, first for the grandparents and then for Nick's father and paternal uncles who took over the running of that business from the grandparents.

In addition to doing some of the legal work, I became involved with the various political campaigns for Mr. Spano in his running for the NYS Senate and for his father, Leonard, in his campaigns for Westchester County Legislature and then for Westchester County Executive. In addition, I campaigned for his brother, Michael, in his campaigns for the NYS Assembly and for his current position as the Mayor of the City of Yonkers.

During these times and events, I had many occasions to see, speak to and observe Nick's inter actions with others. At all times, he treated each person with respect and would always be attentive their requests for advice and needs of their particular plight or organization. I do not recall the specific names of the persons or their respective organizations, but I can attest to the fact that there are numerous agencies that have been supported by Nick's efforts as a state legislator for funding for

VENERUSO, CURTO, SCHWARTZ & CURTO, LLP
ATTORNEYS & COUNSELORS AT LAW

their public programs. I am certain that many organizations will be writing letters to attest to his charitable activities. The list would include programs for under age mothers, autistic, mental health, youth, civic, etc. Nick has worked for the betterment of his community, the City and his election district.

Nick has always been responsive in assisting individuals needing help with civic concerns. He attended many events and fund raisers for many programs. Some were religious and others were civic. He could always be counted on to attend as many of these affairs as his schedule would permit.

Nick has been a dutiful son and supportive brother to his many siblings and their families. In the business dealings that I know about, he always was fair and reasonable. He never attempted to push his position as an elected official in order to gain more favorable results for him or his family member. He acted as an honorable individual at all times.

I am well aware of his plea of guilty to tax-related charges. However, I believe that leniency should be given in sentencing him based on his prior good standing and the punishment that he has already received by the publicity of his conviction. The imposition of any prison time would impose a "double" sentence. I certainly believe that this experience will act as a deterrent for him not to violate any law and that Mr. Spano has been rehabilitated. He has suffered a humbling experience and that should be sufficient as a "sentence".

Nick has been a committed elected office holder who served the interests of his constituents as his primary focus while he was in office.

Respectfully,


STEPHEN J. SCHWARTZ

SJS/mm

175 Swift Road
Voorheesville, NY 12186

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas St.
White Plains, NY 10601

Dear Judge Seibel:

I am writing on behalf of a good friend and colleague of almost 30 years, Nick Spano. I worked for the New York State Senate for nearly three decades on the staff of four Majority Leaders and a Deputy Leader. I got to know Nick very well in that capacity and maintained a friendship with him after he and I both left the Senate.

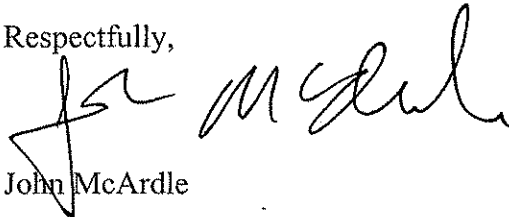
I am aware that Nick has pled guilty to a tax-related charge and that you are considering his sentence. It is my hope that in doing so you recognize his contributions to his community and his service to the state as a dedicated and compassionate representative for the people of Westchester County.

In the Senate, Nick was a strong and caring voice for those who needed it most – the mentally ill and disabled. He was an advocate for working men and women and for the less powerful in our society. He was a respected and trusted leader who was able to forge compromises on difficult issues because he enjoyed the friendship and support of his colleagues on both sides of the aisle.

Nick was especially loved by the staff in the Senate. It didn't matter if you operated an elevator, cleaned an office or delivered supplies. Everyone was treated with respect and dignity and made to feel that their job was important and appreciated.

He has spent his lifetime helping people both in and out of government. It is my sincere hope that you consider his many contributions to his community and the good he has done on behalf of all New Yorkers when you make your decision.

Respectfully,

A handwritten signature in black ink, appearing to read "John McArdle". The signature is fluid and cursive, with a large initial "J" and "M".

John McArdle



2 Byram Brook Place * Armonk, New York 10504 * Telephone: 914/273-5625, 914/273-5626 * Fax: 914/273-1816

March 14, 2012

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas St.
White Plains, NY 10601

Dear Judge Seibel:

My name is Peter Samaha and I am an Owner/Operator of 13 McDonald's Restaurants in Westchester and the Bronx.

I am writing on behalf of Nick Spano, whom I have had the pleasure of knowing for over 20 years – on both a business and personal level.

Over the years, Nick and I have worked together on many community fundraisers as well as local charities. I am currently a member of the Board for the Ronald McDonald House Children's Charities and Nick has always helped me raise funds over the years.

As is evident, Nick is a dedicated family man and manages to balance both his work life and family life.

In addition, I can truly say he has always cared deeply about helping his community in every way possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter Samaha".

Peter Samaha

March 10, 2012

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas Street
White Plains, New York 10601

Dear Judge Seibel:

My name is Daniel Napoletano and I am the owner of Danny's Towing, Inc., at 98 Warburton Ave., Yonkers, New York for the past 30 years and have been the Senator's mechanic for the last fifteen years. I am aware that Senator Spano has pleaded guilty to a tax-related charge.

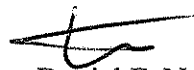
As a business owner and member of the Yonkers community, Senator Spano has helped me through the years, namely, with the New York State Department of Motor Vehicles. It was through this association that he became my mentor, and, eventually a friend. Whenever I had an important business issue that required additional assistance, I would contact the Senator for his advice and counsel on the matter. Senator Spano always took the time to investigate the issue thoroughly and fairly, even when it meant the answer was not in my favor. As I recall, Senator Spano was instrumental in sponsoring and having a bill passed that would not allow "used" airbags to be placed in rebuilt cars and put back on the road.

Last year, Senator Spano spearheaded a local fundraiser for his sister, Dolores, who is in desperate need of a lung transplant. A neighborhood restaurant was the venue for this event, though his sister still waits on the list.

I believe Senator Spano still has a great future ahead of him. What better than community service to prove his commitment to the city in which he lives?

Please take into account that many lives are going to be affected by your decision today.

Sincerely,



Daniel F. Napoletano
98-100 Warburton Avenue
Yonkers, New York 10701
(914) 969-9980